IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 16674 of 2007(I)

PETITIONER:

M/S MANOJ AYURVEDIC PHARMACEUTICALS,
PAZHANKAVU, VATAKARA, REPRESENTED BY ITS
MANAGING PARTNER R. SHYAM RAJ.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:

THE COMMERCIAL TAX OFFICER,
OFFICE OF THE COMMERCIAL TAX OFFICER,
VADAKARA.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 16674 OF 2007

Dated this the 11th day of June, 2007

JUDGMENT

Petitioner is challenging Ext.P1 notice proposing to cancel registration under the VAT Act and CST Act for violations of the statutes. Government Pleader on instructions submitted that the petitioner has not filed monthly returns and even exparte assessments have been completed and penalty orders are issued. It is for the petitioner to collect orders from the Officer, and take appropriate steps to challenge it in appeal or otherwise or comply with the same. The Officer is free to impose conditions such as demand of additional security for retaining registration. Petitioner is granted one month's time to comply with statutory requirements, failing which Officer is free to proceed with his proposal. If there is genuine ground for delay, I feel the Officer should condone the delay in filing returns and on producing accounts, Officer can rectify his own orders by revising the orders already issued after verifying the accounts.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge